

North Carolina State Board of Certified Public Accountant Examiners

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CONTINUING PROFESSIONAL EDUCATION (CPE) SPONSOR REGISTER

This listing shows CPE sponsors registered with the NC State Board of CPA Examiners as of September 18, 2006. These sponsors offer a variety of courses including classroom presentations, computer and Internet-based programs and correspondence courses.

SPONSOR REGISTRATION

Although the NC State Board of Certified Public Accountant Examiners registers organizations that sponsor CPE courses, the Board does not approve courses. Sponsors sign an agreement with the Board stipulating that they will comply with the Board's rules and the sponsor determines if the courses it offers will be conducted according to the CPE rules. Some sponsors offer courses that are designed to meet the CPE requirements as well as courses that are not intended for CPE purposes. To verify that a sponsor is registered with the Board, you may visit the Board's web site, www.nccpaboard.gov, and click on the CPE Sponsor Register link. To verify that CPE credit is being offered for a course, you must contact the CPE sponsor directly.

The Board also recognizes sponsors listed on the National Association of State Boards of Accountancy (NASBA) Registry. To determine if a sponsor is registered with NASBA, you may call NASBA at (615) 880-4200 or visit NASBA's web site, www.nasba.org.

The Board may review documentation furnished by a CPE sponsor on specific courses. However, this documentation review is not intended to determine if a course is acceptable for CPE purposes. Instead, the documentation review is done to determine if the sponsor understands and appears to be complying with the terms of the Sponsor Agreement.

SPONSOR QUALITY

The Board has authorized a limited amount of auditing of course sponsors to determine if they are complying with the agreement terms. However, it is not possible to undertake a substantial audit effort to evaluate quality. Therefore, the Board encourages licensees to file written complaints against sponsors that offer substandard courses.

COURSE COMPLETION DOCUMENTATION

For a CPA to claim CPE credit for a course, it must meet the CPE Program Standards specified in 21 NCAC 08G .0400. If the course is offered by a registered sponsor, and if the sponsor offers CPE credit for the course, then the sponsor has agreed to document compliance with the CPE Program Standards. The CPA must retain a certificate of attendance or completion to prove that the CPA attended or completed the course. Proof of course registration is not adequate.

A CPA may take courses from sponsors that are not registered with the Board or NASBA. However, the CPA is responsible for documenting compliance with the CPE Program Standards, as well as maintaining evidence of course completion.

FREQUENTLY ASKED QUESTIONS ABOUT CPE

1. When do I report my CPE?

You report your CPE from the previous calendar year on the renewal form that is due by June 30. If you were recently certified, you may claim any course that was completed in the same calendar year in which the Board granted your certificate [21 NCAC 08G .0401(g)]. Please note that you may not carry over hours completed in the year before you were certified in North Carolina, even if you were licensed in another state.

2. Are there some types of CPE for which I cannot receive credit?

Yes. CPAs cannot claim CPE credit for reading accounting journals, periodicals, or reference material and taking tests designed to assess their comprehension of what they have read. The Board determined that this method of study does not comply with the minimum requirements for CPE credit [21 NCAC 08G .0404(a)(3)] because this method of study does not utilize appropriate instructional techniques.

3. Does the Board approve CPE courses?

No. The Board and its staff do not approve individual CPE courses [21 NCAC 08G .0401(b)]. If you feel the course complies with the minimum CPE standards in the rulebook [21 NCAC 08G .0404], you may claim it for credit. The Board, however, does approve ethics CPE courses which satisfy the ethics CPE requirement as stated in 21 NCAC 08G .0410, *Professional Ethics and Conduct CPE*.

4. Does the Board register CPE sponsors?

Yes. The Board registers sponsors that provide CPE courses. Registered sponsors are organizations that have filed agreements with the Board to comply with the CPE standards when offering courses. Please note that although a course sponsor may be registered, the course itself is not approved; you must still review the CPE rules to ensure that the course complies. If the sponsor is not registered, you should save appropriate backup information in your files for at least five years.

5. Can I take all self-study courses to complete my annual requirement?

No. 21 NCAC 08G .0409(c) requires all licensees to complete at least eight (8) hours of non-self study CPE as part of the annual CPE requirement. However, you are not required to take one 8-hour course to satisfy the requirement in 21 NCAC 08G .0409(c); you may take four 2-hour courses, two 4-hour courses, one 6-hour course & one 2-hour course, etc. In addition, completing a college course [21 NCAC 08G .0409(d)], instructing a CPE course [21 NCAC 08G .0409(e)], authoring a publication [21 NCAC 08G .0409(e)], or instructing a college course [21 NCAC 08G .0409(d)], may satisfy the requirement in 21 NCAC 08G .0409(c)

6. Am I required to take ethics as part of my annual CPE requirement?

Yes. 21 NCAC 08G .0410 requires all licensees to complete a Board-approved two (2) hour group study course or a four (4) hour self-study course in ethics as part of the annual CPE requirement. The course and sponsor must be approved by the Board. A list of approved ethics courses is available on the Board's web site, www.nccpaboard.gov.

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